

House Bill 298

By: Representatives Day of the 163<sup>rd</sup> and Stephens of the 164<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

To amend Code Section 48-5-48.4 of the Official Code of Georgia Annotated, relating to tax exemptions for unremarried surviving spouses of peace officers and firefighters, so as to provide a definition for the term "in the line of duty" as the term is used to provide a homestead exemption for the full value of the homestead with respect to all ad valorem taxes for designated unremarried surviving spouses of peace officers or firefighters who are killed in the line of duty; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Code Section 48-5-48.4 of the Official Code of Georgia Annotated, relating to tax exemptions for unremarried surviving spouses of peace officers and firefighters, is amended by revising subsections (a) and (b) as follows:

"(a) As used in this Code section, the term:

(1) 'Ad valorem taxes' means all state ad valorem taxes and all county, county school district, municipal, and independent school district taxes for county, county school district, municipal, or independent school district purposes including, but not limited to, taxes to retire bonded indebtedness.

(2) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40.

(3) 'In the line of duty' means while on duty and performing services for and receiving compensation from the law enforcement and fire service agency which employs such officer or firefighter, while off duty when responding to any situation which would save a life or preserve the peace, or while preventing or attempting to prevent the commission of a crime or fire. A law enforcement officer or firefighter may also be in the line of duty while off duty when he or she is responding to any situation which would save a life or preserve the peace or while preventing or attempting to prevent the commission of a crime or fire. However, a law enforcement officer or firefighter who is performing duties for and receiving compensation from a private employer at the time of such officer's or

1 firefighter's death shall not be considered in the line of duty if the officer or firefighter  
2 is entitled to workers' compensation benefits from the private employer or the private  
3 employer's insurer. In addition, an officer or firefighter shall not be considered in the  
4 line of duty if death occurs from suicide, intentionally self-inflicted injuries, natural  
5 causes, or while performing routine duties which would not be strenuous or dangerous  
6 if performed by ordinary citizens.

7 (b) Each resident of ~~the~~ this state who is the unremarried surviving spouse of a peace  
8 officer or firefighter who was killed in the line of duty is granted an exemption on that  
9 person's homestead from all ad valorem taxes for the full value of that homestead. Any  
10 peace officer or firefighter who dies more than 24 months after the date of the in the line  
11 of duty incident allegedly causing the death shall be deemed to have died from natural  
12 causes rather than in the line of duty."

## 13 SECTION 2.

14 All laws and parts of laws in conflict with this Act are repealed.